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## REMARKS

Claims 1-40 and 47-54 will be pending upon entry of this Amendment. It is submitted that the foregoing amendments and/or explanations are sufficient to form a complete response to the restriction requirement dated January 26, 2007. If the Examiner disagrees, the Examiner is encouraged to call the undersigned at 1-905-855-4610 ext 3000 to expeditiously resolve any outstanding issues.

Respectfully requested,

JACOBS, James K.; DASGUPTA, Sankar and VANDERMEER, David

By: David R. Waysashawal

Reg. No. 39,079

Encl.: Petition Por Ext'n, Credit Card Payment Form, Certificate of Transmission

David B. Woycechowsky

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